

One Hundred Tenth Congress
of the
United States of America

AT THE SECOND SESSION

*Begun and held at the City of Washington on Thursday,
the third day of January, two thousand and eight*

An Act

To amend the Internal Revenue Code of 1986 to restore the Highway Trust Fund balance.

*Be it enacted by the Senate and House of Representatives of
the United States of America in Congress assembled,*

SECTION 1. RESTORATION OF HIGHWAY TRUST FUND BALANCE.

(a) IN GENERAL.—Subsection (f) of section 9503 of the Internal Revenue Code of 1986 (relating to determination of trust fund balances after September 30, 1998) is amended—

(1) by redesignating paragraphs (1) and (2) as subparagraphs (A) and (B), respectively, and by moving such subparagraphs 2 ems to the right,

(2) by striking “For purposes” and inserting the following:
“(1) IN GENERAL.—For purposes”,

(3) by moving the flush sentence at the end of paragraph (1), as so amended, 2 ems to the right, and

(4) by adding at the end the following new paragraph:
“(2) RESTORATION OF FUND BALANCE.—Out of money in the Treasury not otherwise appropriated, there is hereby appropriated to the Highway Trust Fund \$8,017,000,000.”.

(b) CONFORMING AMENDMENT.—The last sentence of section 9503(f)(1) of the Internal Revenue Code of 1986, as amended by subsection (a), is amended by striking “subsection” and inserting “paragraph”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*